

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>  <b>SUMMIT METALS, INC.,</b>  <b>Debtor.</b>	: : : : :	<b>Case No. 98-2870 (DDS)</b>  <b>Chapter 11</b>
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**NL FRANK AKERS, L.P.'S NOTICE OF APPEAL**

Now comes, NL Frank Akers, L.P., a Texas limited partnership. (hereinafter, "NLFA").  
and states:

**I.**

Pursuant to 28 U.S.C. § 158(a), and FED. R. BANKR. P. 8001 and 8002. NLFA hereby  
appeals to the United States District Court for the District of Delaware from the:

(a) Order Denying Motion Of NL Frank Akers, L.P. To Reconsider Order Granting  
Chapter 11 Trustee's Application Pursuant To FED. R. BANKR. P. 9019 In Support Of Settlement  
Agreement With The Internal Revenue Service, which was entered by United States Bankruptcy  
Judge Donal D. Sullivan on June 15, 2005 [Docket No. 487], and

(b) Order Denying Motion Of NL Frank Akers, L.P. To Reconsider, Modify, And Make  
Additional Findings With Respect To: Order Denying Motion Of NL Frank Akers, L.P. To  
Reconsider Order Granting Chapter 11 Trustee's Application Pursuant To FED. R. BANKR. P.  
9019 In Support Of Settlement Agreement With The Internal Revenue Service, which was  
entered by United States Bankruptcy Judge Donal D. Sullivan on August 10, 2005 [Docket No.  
511].

**II.**

The names of all parties to the foregoing Orders appealed from and the names, addresses  
and telephone numbers of their respective attorneys are as follows:

a. **Francis A. Monaco, Jr., Chapter 11 Trustee of Summit Metals, Inc.:**

Francis A. Monaco, Jr.  
Joseph J. Bodnar  
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c. **Counsel for Committee of Unsecured Creditors of Summit Metals, Inc.:**

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d. **Counsel for JEPSCO Ltd., Thomas Aylward, and James Kelly:**

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e. **Counsel for United States Attorney:**

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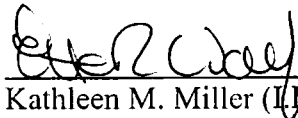
f. **The United States Trustee's Office**

Margaret Harrison, Esquire  
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Dated: August 19, 2005

Respectfully submitted,

SMITH KATZENSTEIN & FURLOW LLP



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ATTORNEYS FOR NL FRANK AKERS,  
L.P.

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing NOTICE OF APPEAL was served upon the following by U.S. first class mail, postage prepaid, on this 19th day of August, 2005.

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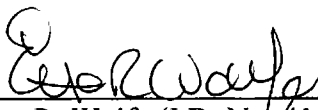
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